

KGETLENGRIVIER LOCAL MUNICIPALITY



ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2009

KGETLENGRIVIER LOCAL MUNICIPALITY



ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2009

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 22 in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 20 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Mr S K Khote
Municipal Manager

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KGETLENGRIVIER LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2009

	Note	2009	2008
		R	R
NET ASSETS AND LIABILITIES			
Net Assets		203 644 767	212 260 031
Housing Development Fund	2	1 932 278	1 932 278
Capital replacement reserve		16 173 297	19 303 753
Government grant reserve		36 948 219	36 948 219
Accumulated Surplus/(Deficit)		148 590 973	154 075 781
Non-current liabilities		17 478	13 233
Long-term liabilities	3	17 478	13 233
Current liabilities		24 219 578	29 271 194
Consumer deposits	4	1 234 502	1 095 403
Creditors	6	(1 490 240)	8 467 794
Unspent conditional grants and receipts	7	17 991 897	14 121 828
VAT	8	6 483 419	5 581 924
Current portion of long-term liabilities	3	-	4 245
Total Net Assets and Liabilities		227 881 823	241 544 458
ASSETS			
Non-current assets		215 188 812	222 847 668
Property, plant and equipment	9	201 164 748	203 183 846
Investments	11	13 997 657	19 637 414
Long-term receivables	10	26 407	26 407
Current assets		12 693 011	18 696 791
Inventory	12	1 967 231	1 309 972
Consumer debtors	13	10 436 534	9 210 655
Other debtors	13	2 484 620	2 280 954
Current portion of long-term debtors	10	-	-
Call investment deposits	11	3 314 280	3 747 279
Bank balances and cash	25	(5 509 654)	2 147 931
Total Assets		227 881 823	241 544 458

**KGETLENGRIVIER LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2009**

	Note	2009 R	2008 R
REVENUE			
Property Rates	15	2 358 492	2 034 204
Service charges	16	20 079 840	23 849 264
Rental of facilities and equipment		27 367	208 120
Interest earned -outstanding debtors		9 182 019	4 629 581
Interest earned - external investments		1 238 313	2 295 201
Fines		154 310	153 530
Licences and Permits		5 162 795	3 753 810
Government grants and subsidies	17	37 677 307	56 656 449
Other income	18	1 623 156	176 874
Total Revenue		77 503 600	93 757 034
EXPENDITURE			
Employee related costs	19	19 588 086	16 222 882
Remuneration of Councillors	20	1 177 802	1 816 246
Bad debts		16 681 886	9 864 611
Depreciation	9	3 119 165	2 926 153
Repairs and maintenance		2 489 910	2 556 229
Interest paid	21	135 532	129 026
Bulk Purchases	22	7 330 438	7 042 907
Grants and subsidies paid	23	-	-
Vehicle fees refund to Department of Transport		7 270 434	1 488 124
Computer software licencing fees		2 927 624	2 127 874
General expenses		25 386 694	15 850 396
Total Expenditure		86 107 573	60 024 449
(DEFICIT)/SURPLUS FOR THE YEAR		(8 603 973)	33 732 584

KGETLENGRIVIER LOCAL MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2009

	HOUSING DEVELOPMENT FUND	CAPITAL REPLACEMENT RESERVE	GOVERNMENT GRANT RESERVE	ACCUMULATED SURPLUS/(DEFICIT)	TOTAL
	R	R	R	R	R
2008					
Balance at 30 June 2007	1 932 278	19 269 592	-	158 706 018	179 907 888
Surplus/(deficit) for the year				33 732 584	33 732 584
Transfer to CRR		34 161			34 161
Property, plant and equipment purchased			39 874 373	(39 874 373)	0
Offsetting of depreciation			(2 926 153)	2 589 444	(336 710)
Transfers from appropriation				(1 077 892)	(1 077 892)
Balance at 30 June 2008	1 932 278	19 303 753	36 948 219	154 075 781	212 260 032
2009					
Deficit for the year				(8 603 973)	(8 603 973)
Transfer to CRR		0			0
Property, plant and equipment purchased			0	0	0
Capital grants used to purchase PPE		(11 292)			(11 292)
Donated/contributed PPE					0
Contribution to Insurance Reserve					0
Insurance claims processed					0
Transfer to Housing Development Fund					0
Asset disposals					0
Offsetting of depreciation		(3 119 165)	0	3 119 165	0
Transfers from appropriation				0	0
Balance at 30 June 2009	1 932 278	16 173 297	36 948 219	148 590 973	203 644 767

KGETLENGRIVIER LOCAL MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 R	2008 R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from ratepayers, government and other		48 971 836	102 534 915
Cash paid to suppliers and employees		(75 884 787)	(41 502 652)
Cash generated from/(utilised in) operations	24	(26 912 951)	61 032 263
Interest received		10 420 332	6 924 782
Interest paid		(135 532)	(129 026)
NET CASH FROM OPERATING ACTIVITIES		<u>(16 628 151)</u>	<u>67 828 019</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(1 100 067)	(39 874 373)
Movement due to reserve adjustments		-	(47 260 512)
(Increase)/decrease in non-current receivables		-	(26 407)
(Increase)/Decrease in non-current investments		5 639 757	(19 637 414)
Decrease in current call investment deposits		432 999	16 491 406
NET CASH FROM INVESTING ACTIVITIES		<u>4 972 689</u>	<u>(90 307 300)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in Capital Replacement Reserve		(11 292)	34 161
New loans raised/(repaid)		-	(18 559)
Increase in consumer deposits		139 100	74 893
Increase in government conditional grants		3 870 069	14 121 828
NET CASH FROM FINANCING ACTIVITIES		<u>3 997 877</u>	<u>14 212 323</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		<u>(7 657 585)</u>	<u>(8 266 958)</u>
Cash and cash equivalents at the beginning of the year		2 147 931	10 414 889
Cash and cash equivalents at the end of the year	25	(5 509 654)	2 147 931

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

1. ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the South African Statements of Generally Accepted Accounting Practice (GAAP) including any interpretations of such Statements issued by the Accounting Practices Board, with the effective Standards of Generally Recognised Accounting Practice (GRAP) issued by the Accounting Standards Board replacing the equivalent GAAP Statement as follows:

Standard of GRAP Replaced Statement of GAAP

GRAP 1: Presentation of financial statements AC101: Presentation of financial statements

GRAP 2: Cash flow statements AC118: Cash flow statements

GRAP 3: Accounting policies, changes in accounting estimates and errors AC103: Accounting policies, changes in accounting estimates and errors

Currently the recognition and measurement principles in the above GRAP and GAAP Statements do not differ or result in material differences in items presented and disclosed in the financial statements. The implementation of GRAP 1, 2 & 3 has resulted in the following changes in the presentation of the financial statements:

1. Terminology differences:

Standard of GRAP Replaced Statement of GAAP

Statement of financial performance Income statement

Statement of financial position Balance sheet

Statement of changes in net assets Statement of changes in equity

Net assets Equity

Surplus/deficit Profit/loss

Accumulated surplus/deficit Retained earnings

Contributions from owners Share capital

Distributions to owners Dividends

2. The cash flow statement can only be prepared in accordance with the direct method.

3. Specific information has been presented separately on the statement of financial position such as:

(a) Receivables from non-exchange transactions, including taxes and transfers

(b) Taxes and transfers payable

(c) Trade and other payables from non-exchange transactions

4. Amount and nature of any restrictions on cash balances is required.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GAMAP or GRAP.

2. PRESENTATION CURRENCY

These annual financial statements are presented in South African Rand.

3. GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on a going concern basis.

4. HOUSING DEVELOPMENT FUND

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the Municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

5. RESERVES

5.1 Capital Replacement Reserve

On the implementation of GAMAP/GRAP, the balance on certain funds, created in terms of the various Provincial Ordinances applicable at the time, that had historically been utilised for the acquisition of items of property, plant and equipment have been transferred to a Capitalisation Reserve instead of the accumulated surplus/(deficit) in terms of a directive (budget circular) issued by National Treasury. The purpose of this Reserve is to promote consumer equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of these items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/(deficit). The balance on the Capitalisation Reserve equals the carrying value of the items of property, plant and equipment financed from the former legislated funds. When items of property, plant and equipment are depreciated, a transfer is made from the Capitalisation Reserve to the accumulated surplus/(deficit).

When an item of property, plant and equipment is disposed, the balance in the Capitalisation Reserve relating to such item is transferred to the accumulated surplus/(deficit).

5.2 Government Grant Reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/(deficit) to the Government Grants Reserve equal to the Government Grant recorded as revenue in the Statement of Financial Performance in accordance with a directive (budget circular) issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/(deficit). The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/(deficit). When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/(deficit).

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
ACCOUNTING POLICIES (Continued)

6. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment, is stated at cost, less accumulated depreciation and accumulated impairment losses, except land and buildings, which are revalued as indicated below. Heritage assets, which are culturally significant resources and which are shown at cost, are not depreciated owing to the uncertainty regarding their estimated useful lives. Similarly, land is not depreciated as it is deemed to have an indefinite life.

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets was measured at its fair value. If the acquired item could not be measured at its fair value, its cost was measured at the carrying amount of the asset given up.

Subsequent expenditure is capitalised when the recognition and measurement criteria of an asset are met.

Depreciation is calculated on cost, using the straight-line method over the estimated useful lives of the assets. The annual depreciation rates are based on the following estimated asset lives:-

	<u>Years</u>	<u>Other</u>	<u>Years</u>
Infrastructure			
Roads and Paving	30	Buildings	30
Pedestrian Malls	30	Specialist vehicles	10
Electricity	20-30	Other vehicles	5
Water	15-20	Office equipment	3-7
Sewerage	15-20	Furniture and fittings	7-10
Housing	30	Watercraft	15
		Bins and containers	5
		Specialised plant and equipment	10-15
Community			
		Other items of plant and equipment	2-5
Buildings	30	Landfill sites	15
Recreational Facilities	20-30		
Security	5		

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

The Municipality has an obligation to rehabilitate its landfill sites in terms of its licence stipulations. Provision is made for this obligation in accordance with the Municipality's accounting policy on non-current provisions – see Accounting Policy 14 on Provisions.

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written 'down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

8. INVESTMENTS

Investments are made in accordance with the investment policy of the Council.

They include a 32 day account, fixed deposits, call accounts and short-term deposits invested in registered commercial banks, are stated at cost.

9. INVENTORIES

Consumable stores, raw materials, work-in-progress and finished goods are valued at the lower of cost and net realisable value. In general, the basis of determining cost is the first-in, first-out method.

Unsold properties are valued at the lower of cost and net realisable value on a weighted average cost basis. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

Redundant and slow-moving inventories are identified and written down from cost to net realisable value with regard to their estimated economic or realisable values.

10. ACCOUNTS RECEIVABLE

Accounts receivable are carried at anticipated realisable value. An estimate is made for doubtful receivables based on the accounting policy of the municipality. The Bad debt provision policy is to provide for 100% of receivable accounts that are 180 days and more in arrears where there has not been any payment in the past 12 months. Bad debts are written off during the year in which they are identified. Amounts that are receivable within 12 months from the reporting date are classified as current.

11. TRADE CREDITORS

Trade creditors are stated at their nominal value.

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

ACCOUNTING POLICIES (Continued)

12. REVENUE RECOGNITION

12.1 Revenue from Exchange Transactions

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. Revenue from the sale of electricity prepaid meter cards are recognised at the point of sale.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on the number of sewerage connections on each developed property using the tariffs approved from Council and are levied monthly.

Interest and rentals are recognised on a time proportion basis.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when the risk is passed to the consumer.

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised

12.2 Revenue from non-exchange transactions

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis.

Revenue from Regional Levies, both those based on turnover as well as those based on remuneration, is recognised on the payment due basis. Where declarations have not been submitted, estimated levies based on average data is accrued. Estimates are reviewed regularly to ensure that average data is appropriate.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised when payment is received, together with an estimate of spot fines and summonses that will be received based on past experience of amounts collected.

Donations are recognised on a cash receipt basis or where the donation is in the form of property, plant and equipment, when such items of property, plant and equipment are brought into use.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment are brought into use.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

13. CONDITIONAL GRANTS AND RECEIPTS

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the Municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

14. PROVISIONS

Provisions are recognised when the Municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting sheet date and adjusted to reflect the current best estimate.

15. CASH AND CASH EQUIVALENTS

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks and investments in financial instruments.

16. UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

17. IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

18. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

ACCOUNTING POLICIES (Continued)

19. COMPARATIVE INFORMATION

20.1 Current year comparatives:

Budgeted amounts have been included in the annual financial statements for the current financial year only.

20.2 Prior year comparatives:

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are reclassified. The nature and reason for the reclassification is disclosed.

22. RETIREMENT BENEFITS

The municipality provides retirement benefits for its employees and councillors. The contributions to fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. The defined benefit funds, which are administered on a provincial basis, are actuarially valued triennially on the projected unit credit method basis. Deficits identified are recognised as a liability and are recovered through lump sum payments or increased future contributions on a proportional basis to all participating municipalities.

23. BORROWING COSTS

Borrowing costs are recognised as an expense in the Statement of Financial Performance.

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
2. HOUSING DEVELOPMENT FUND		
Housing Development Fund	<u>1 932 278</u>	<u>1 932 278</u>
3. LONG-TERM LIABILITIES		
Annuity Loans -DBSA	17 478	17 478
Less : Current portion transferred to current liabilities	-	(4 245)
Total External Loans	<u>17 478</u>	<u>13 233</u>
The external loan is repayable in 2011 . The interest rate is computed at 16.05 % per annum. The loan is unsecured.		
4. CONSUMER DEPOSITS		
Electricity and Water	<u>1 234 502</u>	<u>1 095 403</u>
	<u>1 234 502</u>	<u>1 095 403</u>
5. PROVISIONS		
	<u>-</u>	<u>-</u>
6. CREDITORS		
Trade creditors	(5 125 828)	2 287 010
Payment Received in advance	354 424	1 192 769
Other creditors	1 878 802	3 583 065
Leave provision	1 402 362	1 404 951
Total Creditors	<u>(1 490 240)</u>	<u>8 467 795</u>
7. UNSPENT CONDITIONAL GRANT AND RECEIPTS		
MIG	(1 089 434)	1 857 159
BPDM	10 779 183	10 431 990
DBSA	-	-
RDP	101 216	101 216
CEMETERY	1 577 180	1 731 463
Provincial Grant	1 554 021	-
Library Grant	69 730	-
DMEA	5 000 000	-
	<u>17 991 897</u>	<u>14 121 828</u>
8.VAT		
VAT Payable	<u>6 483 419</u>	<u>5 581 924</u>

VAT is payable on the receipts basis. Only once payment is received from debtors is VAT paid over to SARS

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

9. PROPERTY, PLANT AND EQUIPMENT

The Municipality has taken advantage of the transitional provisions set out in GAMAP 17. The Municipality is in the process of itemizing all infrastructure and will recalculate accumulated depreciation once this exercise has been completed by **30 June 2010**. At present depreciation on these assets is calculated on an averaging basis whereby an average useful life has been estimated for each category of infrastructure and community assets, using global historical costs recorded in the accounting records. Furthermore, the Municipality has not assessed whether items of property, plant and equipment are impaired. It is expected that an assessment of impairments will be done by **30 June 2010**.

30 June 2008

	Land and	Infrastructure	Equipment	Vehicle	Other	Total
	Buildings				Assets	
	R	R	R	R	R	R
Carrying Value	8 185 586	131 478 785	19 972 627	6 585 279	13 349	166 235 627
Cost	8 360 656	134 290 793	20 399 792	6 726 122	13 635	169 790 999
Accumulated Depreciation	(175 070)	(2 812 008)	(427 165)	(140 843)	(286)	(3 555 372)
Additions	-	38 247 608	364 167	1 262 598	-	39 874 373
Depreciation	(12 622)	(2 468 265)	(109 606)	(138 085)	(197 575)	(2 926 153)
Disposals	-	-	-	-	-	-
Cost	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-
Carrying Value	8 172 964	167 258 128	20 227 188	7 709 791	(184 225)	203 183 846
Cost	8 360 656	172 538 401	20 763 959	7 988 720	13 635	209 665 372
Accumulated Depreciation	(187 692)	(5 280 273)	(536 771)	(278 928)	(197 861)	(6 481 525)

30 June 2009

	Land and	Infrastructure	Equipment	Vehicle	Other	Total
	Buildings				Assets	
	R	R	R	R	R	R
Carrying Value	8 172 964	167 258 128	20 227 188	7 709 791	-184 225	203 183 846
Cost	8 360 656	172 538 401	20 763 959	7 988 720	13 635	209 665 372
Accumulated Depreciation	(187 692)	(5 280 273)	(536 771)	(278 928)	(197 861)	(6 481 525)
Additions	-	-	129 636	882 500	87 931	1 100 067
Depreciation	(3 119 165)	-	-	-	-	(3 119 165)
Disposals	-	-	-	-	-	-
Cost	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-
Carrying Value	5 053 798	167 258 128	20 356 824	8 592 291	-96 295	201 164 748
Cost	8 360 656	172 538 401	20 893 595	8 871 220	101 566	210 765 439
Accumulated Depreciation	(3 306 858)	(5 280 273)	(536 771)	(278 928)	(197 861)	(9 600 691)

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
10. LONG-TERM RECEIVABLES		
Vehicle loans	3 667	3 667
Study loans	13 903	13 903
Housing loans	8 837	8 837
	<u>26 407</u>	<u>26 407</u>
Less: Current portion transferred to current receivables	-	-
Total	<u>26 407</u>	<u>26 407</u>
11. INVESTMENTS		
Long term investments	13 997 657	19 637 414
Short term investments	3 314 280	3 747 279
	<u>17 311 937</u>	<u>23 384 693</u>
12. INVENTORY		
Electricity	1 241 876	859 981
Water	658 364	383 000
Diesel	(60)	(60)
Petrol	60	60
Other	66 991	66 991
	<u>1 967 231</u>	<u>1 309 972</u>
13. DEBTORS		
Consumer debtors	10 436 534	9 210 655
Other debtors	1 416 816	1 293 945
Deposits	1 067 804	987 009
	<u>12 921 155</u>	<u>11 491 609</u>
Reconciliation of bad debt provision		
Balance at beginning of the year	46 864 611	37 000 000
Contribution to the provision	16 681 886	9 864 611
Write -off of bad debts		
Balance at end of the year	<u>63 546 497</u>	<u>46 864 611</u>
14. BANK AND CASH		
The Municipality has the following bank accounts: -		
Current Account (Primary Bank Account)		
ABSA bank- Koster		
Account Number -1700000032		
Cash book balance at beginning of year	1 687 761	10 369 358
Cash book balance at end of year	<u>-5 776 093</u>	<u>1 687 761</u>
Bank statement balance at beginning of year	5 893 717	11 569 161
Bank statement balance at end of year	<u>1 840 791</u>	<u>5 893 717</u>
ABSA bank- Koster		
Account Number -4060451122		
Cash book balance at beginning of year	20 933	1 772 589
Cash book balance at end of year	<u>27 642</u>	<u>20 933</u>
Bank statement balance at beginning of year	64 212	1 807 592
Bank statement balance at end of year	<u>27 642</u>	<u>64 212</u>
ABSA bank- Koster		
Account Number -4050380272		
Cash book balance at beginning of year	350 426	335 513
Cash book balance at end of year	<u>238 796</u>	<u>350 426</u>
Bank statement balance at beginning of year	350 426	335 513
Bank statement balance at end of year	<u>238 796</u>	<u>350 426</u>
Petty cash	<u>5 320</u>	<u>5 320</u>

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
15. PROPERTY RATES		
<u>Actual</u>		
Residential	2 358 492	2 034 204
Commercial		
Total Assessment Rates	<u>2 358 492</u>	<u>2 034 204</u>
<u>Valuations</u>		
Residential	9 014	-
Commercial	-	-
Total Property Valuations	<u>9 014</u>	<u>-</u>
16. SERVICE CHARGES		
Sale of electricity	11 477 766	10 193 062
Sale of water	5 208 195	4 807 468
Fire brigade Services	-	5 783 636
Sanitation and refuse	3 393 878	3 065 098
Total Service Charges	<u>20 079 840</u>	<u>23 849 264</u>
17. GOVERNMENT GRANTS AND SUBSIDIES		
Equitable share	19 866 144	15 674 841
Financial Management Grant	1 500 000	2 000 000
Municipal System Improvement	2 520 000	734 000
Government and Provincial grants	-	-
	<u>23 886 144</u>	<u>18 408 841</u>
Total conditional grants	13 791 163	38 247 608
MIG	8 490 184	8 296 554
BPDM	855 000	28 615 961
DBSA	1 000 000	-
RDP	-	42 000
Provincial Grant	3 445 979	-
DME	-	-
Library Grant	-	-
Cemetery	-	1 293 093
17.1 Equitable Share		
17.2 MIG		
Balance unspent at the beginning of the year	1 036 670	
Current year receipts	(8 524 000)	
Conditions met-transferred to revenue	8 576 764	
Conditions still to be met-transferred to liabilities	<u>1 089 434</u>	

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
17.3 BPDM		
Balance unspent at the beginning of the year	(10 931 990)	
Current year receipts	(1 355 000)	
Conditions met-transferred to revenue	1 507 808	
Conditions still to be met-transferred to liabilities	<u>(10 779 183)</u>	
17.4 DBSA		
Balance unspent at the beginning of the year	-	
Current year receipts	(1 000 000)	
Conditions met-transferred to revenue	1 000 000	
Conditions still to be met-transferred to liabilities	<u>-</u>	
17.5 RDP		
Balance unspent at the beginning of the year	(101 216)	
Current year receipts	-	
Conditions met-transferred to revenue	-	
Conditions still to be met-transferred to liabilities	<u>(101 216)</u>	
17.6 CEMETRY		
Balance unspent at the beginning of the year	(1 731 463)	
Current year receipts	-	
Conditions met-transferred to revenue	154 282	
Conditions still to be met-transferred to liabilities	<u>(1 577 180)</u>	
17.7 Provincial Grant		
Balance unspent at the beginning of the year	-	
Current year receipts	(5 000 000)	
Conditions met-transferred to revenue	3 445 979	
Conditions still to be met-transferred to liabilities	<u>(1 554 021)</u>	
17.8 DME Grant		
Balance unspent at the beginning of the year	-	
Current year receipts	(5 000 000)	
Conditions met-transferred to revenue	-	
Conditions still to be met-transferred to liabilities	<u>(5 000 000)</u>	
17.9 Library Grant		
Balance unspent at the beginning of the year		
Current year receipts	(300 000)	
Conditions met-transferred to revenue	230 270	
Conditions still to be met-transferred to liabilities	<u>(69 730)</u>	
	<u>37 677 307</u>	<u>56 656 449</u>

The Equitable Share is an unconditional grant and is utilised to assist the local municipalities undertake service delivery

18 OTHER INCOME

Other income	344 704	176 874
Profit on sale of asset	1 278 452	-
Total other income	<u>1 623 156</u>	<u>176 874</u>

19 EMPLOYEE RELATED COSTS

Employee related costs - Salaries and Wages	17 299 410	15 488 696
Employee related costs - Contributions for UIF, pensions and medical aids	2 033 197	318 883
Travel, motor car, accommodation, subsistence and other allowances	255 479	415 302
Total Employee Related Costs	<u>19 588 086</u>	<u>16 222 882</u>

There were no advances to employees. Loans to employees are set out in note 6.

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
19. EMPLOYEE RELATED COSTS (continued)		
Remuneration of the Municipal Manager		
Annual Remuneration	449 864	500 000
Travel Allowance	72 480	12 000
Contributions to UIF, Medical and Pension Funds	1 262	1 501
Total	<u>523 606</u>	<u>513 501</u>

Remuneration of the Chief Finance Officer		
Annual Remuneration	279 000	240 000
Housing	-	60 000
Telephone Allowance	-	12 000
Travel Allowance	161 000	78 000
Contributions to UIF, Medical and Pension Funds	1 539	1 127
Total	<u>441 539</u>	<u>391 127</u>

Remuneration of Individual Executive

Directors

30 June 2009

	<u>Community Services</u> R	<u>Corporate Services</u> R	<u>Technical Services</u> R
Annual Remuneration	319 500	100 500	176 736
Performance Bonuses	-	-	14 728
Travel Allowance	146 174	9 500	230 988
Telephone Allowance	-	-	-
Acting Allowance	-	-	-
Contributions to UIF, Medical and pension funds	1 539	374	24 281
Total	<u>467 213</u>	<u>110 374</u>	<u>446 733</u>

30 June 2008

	<u>Community Services</u> R	<u>Corporate Services</u> R	<u>Technical Services</u> R
Annual Remuneration	300 000	-	203 083
Performance Bonuses	-	-	-
Car Allowance	78 000	-	-
Telephone Allowance	-	-	6 000
Acting Allowance	15 881	-	-
Contributions to UIF, Medical and pension funds	1 501	-	771
Total	<u>395 382</u>	<u>-</u>	<u>209 854</u>

20. REMUNERATION OF COUNCILLORS

Mayor / Speaker	501 671	444 760
Councillors	1 131 091	1 275 398
Councillors telephone allowance	-	96 089
Total Councillors' Remuneration	<u>1 632 762</u>	<u>1 816 246</u>

In kind benefits

The Mayor is full time and is provided with an office and secretarial support at the cost of the Council
The Mayor has a full time driver/ bodyguard.

21. INTEREST PAID

Bank charges & interest	135 532	129 026
Total bank charges and Interest	<u>135 532</u>	<u>129 026</u>

22. BULK PURCHASES

Electricity	7 099 038	6 755 663
Water	231 400	287 244
Total Bulk Purchases	<u>7 330 438</u>	<u>7 042 907</u>

23. GRANTS AND SUBSIDIES PAID

The municipality did not pay any grants	-	-
	<u>-</u>	<u>-</u>

KGETLENGRIVIER LOCAL MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

	2009 R	2008 R
24. CASH GENERATED BY OPERATIONS		
Surplus/(deficit) for the year	(8 603 973)	33 732 584
Adjustment for:-		
Depreciation	3 119 165	2 926 153
Net adjustments in reserves		
Prior year adjustments		
Contribution to the Capital replacement reserve	-	-
Interest earned-Investment income	(1 238 313)	(2 295 201)
Interest earned-Outstanding Debtors	(9 182 019)	(4 629 581)
Interest paid	135 532	129 026
Operating surplus/(deficit) before working capital changes:	<u>(15 769 608)</u>	<u>29 862 981</u>
(Increase)/decrease in consumer debtors	(1 225 879)	5 344 655
(Increase)/decrease in other debtors	(203 666)	20 196 107
(Increase)/decrease in other debtors	-	26 513
(Increase)/decrease in stock	(657 259)	(259 129)
Increase/(decrease) in creditors	(9 958 034)	4 977 582
(Increase)/decrease in other creditors	-	-
Increase in VAT	901 495	883 553
Cash generated by operations	<u><u>(26 912 951)</u></u>	<u><u>61 032 262</u></u>

25. CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the cash flow statement comprise the following statement of amounts indicating financial position :

Bank balances and cash	(5 509 654)	2 147 931
Bank overdraft	-	-
Total cash and cash equivalents	<u><u>(5 509 654)</u></u>	<u><u>2 147 931</u></u>

26. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

26.1 Fruitless and wasteful expenditure

Reconciliation of fruitless and wasteful expenditure		
Opening balance	20 207	-
Fruitless and wasteful expenditure current year	-	20 207
	<u>20 207</u>	<u>20 207</u>

Incident

During the previous year SARS has summoned the Municipality to account for VAT on unidentified deposit including interest penalties of R 20,207.27

27. ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

No internal audit and audit committee exist as required by section 165(1) and 166(1) respectively. We have frequently been promised that we will use the shared services that was to be set up at Bojanala District municipality to address some of the responsibilities of the foregoing.

A fixed asset register was kept excluding the infrastructure, land and buildings and heritage sites.

APPENDIX A

**KGETLENGRIVIER LOCAL MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS
30 June 2009**

	Loan Number	Redeemable	Balance at 30/06/08	Received during the period	Redeemed written off during the period	Balance at 30/06/09
EXTERNAL LOANS						
LONG-TERMS LOANS						
Lening Kosterdam@16.05%		30/06/2011	17 478	-	-	17 478
TOTAL LONG-TERM LOANS			17 478		-	17 478

APPENDIX B

KGETLENGRIVIER LOCAL MUNICIPALITY: ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT PER ASSET CATEGORY AND TYPE
30 June 2009

	Cost				Accumulated Depreciation				Carrying Value	Budget additions 2009
	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Accumulated Depreciation	Disposals	Closing Balance		
COMMUNITY										
SPORTSFIELDS	1 570 930	-	-	1 570 930	(109 092)	(52 364)	-	(161 456)	1 409 474	-
OTHER COMMUNITY	148 770	31 403	-	180 173	(10 331)	(23 485)	-	(33 816)	146 357	-
	1 719 700	31 403	-	1 751 103	(119 424)	(75 849)	-	(195 273)	1 555 831	-
OTHER										
SECURITY MEASURES	5 235	-	-	5 235	(2 181)	-	-	(2 181)	3 054	-
OTHER OTHER	157 443 984	1 068 664	-	158 512 648	(458 602)	-	-	(458 602)	158 054 046	794 416
	157 449 219	1 068 664	-	158 517 883	(460 784)	-	-	(460 784)	158 057 099	
INFRASTRUCTURE										
ROADS, PAVEMENTS, BRIDGES & STORMWATER	9 517 015	-	-	9 517 015	(1 326 978)	(12 832)	-	(1 339 810)	8 177 204	-
WATER RESERVOIRS & RETICULATION	16 429 823	-	-	16 429 823	(1 711 440)	(1 225 536)	-	(2 936 976)	13 492 847	-
ELECTRICITY RETICULATION	13 711 765	-	-	13 711 765	(1 428 309)	(1 356 001)	-	(2 784 310)	10 927 455	369 056
SEWERAGE PURIFICATION & RETICULATION	8 036 213	-	-	8 036 213	(837 106)	-	-	(837 106)	7 199 108	-
	47 694 815	-	-	47 694 815	(5 303 832)	(2 594 369)	-	(7 898 201)	39 796 614	-
VEHICLES										
OTHER MOTOR VEHICLES	1 300 652	-	-	1 300 652	(106 597)	-	-	(106 597)	1 194 055	237 761
EQUIPMENTS										
PLANT & EQUIPMENT	906 422	-	-	906 422	(337 517)	-	-	(337 517)	568 905	1 352 801
OFFICE EQUIPMENT	121 960	-	-	121 960	(119 285)	(448 947)	-	(568 232)	-446 273	437 991
	1 028 382	-	-	1 028 382	(456 803)	(448 947)	-	(905 750)	122 632	
LAND AND BUILDINGS										
CIVIC LAND & BUILDINGS	402 610	-	-	402 610	(27 959)	-	-	(27 959)	374 651	-
OTHER LAND & BUILDINGS	69 994	-	-	69 994	(6 128)	-	-	(6 128)	63 867	-
	472 604	-	-	472 604	(34 087)	-	-	(34 087)	438 518	-
TOTAL	209 665 372	1 100 067	-	210 765 439	(6 481 526)	(3 119 165)	-	(9 600 691)	201 164 748	3 192 025

APPENDIX C

**KGETLENGRIVIER LOCAL MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT
30 June 2009**

	Cost				Accumulated Depreciation					
	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Accumulated Depreciation	Disposals	Closing Balance	Carrying Value	Budget Additions 2008/09
Executive and Council	2 691 060	18 512	-	2 709 572	(664 046)	(8 745)	-	(672 791)	2 036 781	-
Finance and Administration	530 595	12 891	-	543 486	(130 080)	(440 202)	-	(570 282)	(26 796)	217 500
Planning and Development	-	-	-	-	-	-	-	-	-	852 103
Health	35 273	-	-	35 273	(25 853)	(2 456)	-	(28 309)	6 964	-
Community and Social Services	1 853 594	-	-	1 853 594	(214 022)	(18 594)	-	(232 616)	1 620 978	85 000
Housing	-	-	-	-	-	-	-	-	-	27 825
Public Safety	-	-	-	-	-	-	-	-	-	737 000
Sport and Recreation	-	-	-	-	-	(52 364)	-	(52 364)	(52 364)	55 544
Environmental Protection	-	-	-	-	-	(2 435)	-	(2 435)	(2 435)	-
Waste Management	-	-	-	-	-	-	-	-	-	277 500
Road Transport	9 743 389	-	-	9 743 389	(1 432 970)	(12 832)	-	(1 445 802)	8 297 587	69 960
Water	24 509 904	-	-	24 509 904	(2 585 975)	(1 225 536)	-	(3 811 511)	20 698 393	330 776
Electricity	13 712 416	-	-	13 712 416	(1 428 580)	(1 356 001)	-	(2 784 581)	10 927 835	538 816
Other	156 589 139	1 068 664	-	157 657 803	-	-	-	-	157 657 803	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
TOTAL	209 665 372	1 100 067	-	210 765 439	(6 481 526)	(3 119 165)	-	(9 600 691)	201 164 748	3 192 024

Kgetlengrivier Local Municipality: Segmental Statement of Financial Performance
30 June 2009

2008	2008	2008		2009	2009	2009
Actual Income	Actual	Surplus/ Deficit		Actual Income	Actual	Surplus/ Deficit
R	Expenditure	R		R	Expenditure	R
12 153 201.00	8 080 435.00	4 072 766.00	Executive & Council	23 944 962	10 181 261	13 763 701
12 476 835.00	9 949 115.00	2 527 720.00	Finance & Admin	10 355 865	8 862 320	1 493 545
-	-	-	Planning & Development	-	-	-
-	1 741 536	(1 741 536)	Health	-	-	-
333 071	1 697 956	(1 364 885)	Community & Social Services	460 601	4 212 082	(3 751 481)
31 695	97 547	(65 852)	Housing	11 557	57 164	(45 607)
5 783 636	5 783 636	-	Public Safety	-	-	-
-	-	-	Sport & Recreation	-	-	-
-	-	-	Environmental Protection	-	-	-
1 726 333	3 972 591	(2 246 258)	Waste Management	2 312 232	4 891 015	(2 578 783)
3 162 963	6 640 407	(3 477 444)	Road Transport	5 640 631	11 741 621	(6 100 990)
4 481 990	4 545 659	(63 669)	Water	595 190	652 172	(56 982)
13 192 231	10 833 077	2 359 154	Electricity	11 413 701	-	11 413 701
40415078.36	6 682 491	33 732 588	Other	22 768 861	45 509 938	(22 828 830)
93 757 033	60 024 450	33 732 584	Sub Total	77 503 600	86 107 573	(8 691 726)

APPENDIX E

KGETLENGRIVIER LOCAL MUNICIPALITY: ACTUAL VERSUS BUDGET(REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2009

	2009 Actual R	2 009 Budget R	2 009 Variance R	2009 Variance %	Explanation of Significant Variances greater than 10% versus Budget
OPERATING REVENUE					
PROPERTY RATES	2 358 492	2 140 104	218 388	9.26	
SERVICE CHARGES	20 079 840	5 255 338	14 824 502	73.83	Budget was understated on majority of income items.
RENT OF FACILITIES AND EQUIPMENT	27 367	75 482	(48 115)	(176)	
INTEREST EARNED - EXTERNAL INVESTMENTS	1 238 313	1 059 995	178 318	-	
INTEREST EARNED - OUTSTANDING DEBTORS	9 182 019	3 550 000	5 632 019	61.34	
FINES	154 310	352 191	(197 881)	(128)	
LICENSES & PERMITS	5 162 795	167 109	4 995 686	96.76	
GRANTS & SUBSIDIES RECEIVED	37 677 307	47 316 001	(9 638 694)	(26)	
OTHER REVENUE	1 623 156	4 308 621	(2 685 465)	(165)	
TOTAL OPERATING REVENUE GENERATED	77 503 600	64 224 841	13 278 759	17.13	
OPERATING EXPENDITURE					
EMPLOYEE RELATED COSTS - WAGES & SALARIES	19 588 086	17 312 645	2 275 441	11.62	
REMUNERATION OF COUNCILLORS	1 177 802	1 714 229	(536 427)	(46)	
BAD DEBTS	16 681 886		16 681 886	100.00	Provision which were not budgeted
DEPRECIATION	3 119 165		3 119 165	100	Provision which were not budgeted
REPAIRS AND MAINTENANCE - MUNICIPAL ASSETS	2 489 910	5 851 866	(3 361 956)	(135)	
BULK PURCHASES	7 330 438	7 240 447	89 991	1.23	
CONTRACTED SERVICES	0		-	-	
GENERAL EXPENSES - OTHER	10 198 059		10 198 059	-	
GENERAL EXPENSES	25 386 694	28 741 584	(3 354 890)	(13)	
CONTRIBUTION TO/(FROM) PROVISIONS	0	216 740	(216 740)	-	
INTEREST - INTERNAL BORROWINGS	135 532		135 532	100.00	
TOTAL OPERATING EXPENDITURE	86 107 573		86 107 573	100.00	
OPERATING SURPLUS/(DEFICIT) - Total Revenue less Total Expenditure	(8 603 973)	64 224 841	(72 828 814)	846.46	

APPENDIX F

**KGETLENGRIVIER LOCAL MUNICIPALITY : DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003
30 June 2009**

Grant and Subsidies Received

Name of Grants	Name of organ of state or municipal entity	Total Receipts for the Year	Total Expenditure for the Year	Balance	Grants and Subsidies delayed / withheld	Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
		Total	Total	Total			Yes / No	
B.P.D.M.	Kgetlengrivier Local Municipality	1 355 000	1 507 808	(152 808)			Yes	
MIG Grant	Kgetlengrivier Local Municipality	8 524 000	8 576 764	(52 764)			Yes	
M.S.I.G. Grant	Kgetlengrivier Local Municipality	2 520 000	2 520 000	-			Yes	
F.M.G. Grant	Kgetlengrivier Local Municipality	1 500 000	1 500 000	-			Yes	
RDP	Kgetlengrivier Local Municipality	-	-	-			Yes	
Provincial Grant	Kgetlengrivier Local Municipality	5 000 000	3 445 979	1 554 021			Yes	
DME Grant	Kgetlengrivier Local Municipality	5 000 000	-	5 000 000			Yes	
Library Grant	Kgetlengrivier Local Municipality	300 000	230 270	69 730			Yes	
Cemetery	Kgetlengrivier Local Municipality	-	154 282	(154 282)			Yes	
		24 199 000	17 935 103	6 263 898				

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.